



Davis
COUNTY

Auditor

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Curtis Koch, MBA, CGFM
Auditor

Blake Woodall
Internal Auditor

To: Davis County Audit Committee
From: Curtis Koch, Auditor; Blake Woodall, Internal Auditor
CC: Mark Altom – Davis County Treasurer
Date: November 15, 2023
Re: Significant Collector Account Bank Reconciliation Issues September 2023

Key Reconciling Issues:

On the September Collector Account bank reconciliation, two significant reconciling items were present (attachment A):

- Nonexistent Deposit for \$7,287.99, Deposit appears on the books but not in the bank; (see attachments B, C, D, and E)
- Erroneous bounce of (\$1,650.82), unexplainably bounced by the Treasurer with no actual bounce from bank (see attachments F and G)

See the attached explanations the Davis County Treasurer's Office provided for each unreconciled item listed above.

Findings:

For each outstanding reconciliation item on the September Collector Account Bank Reconciliation noted above, multiple explanations were provided by the Treasurer's Office. In both cases, the initial explanation(s) lack merit or factual accuracy.

The Davis County Treasurer's Office still lacks a holistic control environment, which, if implemented, could prevent and detect significant control deficiencies from occurring.

The Davis County Treasurer's Office lacks policies and processes that provide oversight and direction of key processes within the office. This places staff in a vulnerable position; staff could be asked by department leadership to do something questionable, such as creating a fraudulent deposit.

Audit Committee Response:

This report will be reported to the Davis County Audit Committee on November 30, 2023. If a response is received from the Audit Committee, it will be attached here.

Attachment A

Sep-23

bank	checking	plif m/v	PTIF	total	book	Adjustments
BEGINNING	\$ 1,744,708.38	\$ 3,498,497.66	\$ 16,574,715.86	\$ 21,817,921.90	beginning	\$ 21,521,610.16
deposits	\$ 2,748,708.38			\$ 2,748,708.38	deposits	\$ 2,822,178.26
Return items	\$ (2,338.00)			\$ (2,338.00)		\$ (16,333.62)
m/v		\$ 1,509,427.80		\$ 1,509,427.80	m/v	\$ 1,725,788.71
m/v October		\$ 284,390.33		\$ 284,390.33		
to health dept		\$ (98,666.25)		\$ (98,666.25)		\$ (98,666.25)
tax distribution			\$ (4,955,007.38)	\$ (4,955,007.38)	ptif	\$ (4,955,007.38)
bank fees	\$ (38.00)			\$ (38.00)		\$ (38.00) bank fees
Interest		\$ 12,459.31	\$ 74,002.43	\$ 86,461.74		\$ 86,461.74 int
current ck clrd	\$ (42,899.05)			\$ (42,899.05)	cks written	\$ (53,459.22)
prior ckd clrd	\$ (27,217.12)			\$ (27,217.12)	void ck	\$ 54.38
transferred	\$ (4,000,000.00)	\$ (2,441,074.99)	\$ 6,441,074.99	\$ -		
total	\$ 420,924.59	\$ 2,765,033.86	\$ 18,134,785.90	\$ 21,320,744.35		\$ 21,044,831.29 \$ (12,242.51)
		1 PTIF	9/27/2023	\$ (81,856.65)	booked 10/2/2023	
		1 PTIF	9/28/2023	\$ (91,680.67)	booked 10/2/2023	
		1 PTIF	9/29/2023	\$ (110,853.01)	booked 10/5/2023	
		1 Deposit in Transit	9/28/2023	\$ 172.93	bank 10/2/2023	
		1 Deposit in Transit	9/28/2023	\$ 989.89	bank 10/2/2023	
		1 Deposit in Transit	9/28/2023	\$ 210.00	bank 10/2/2023	
		1 Deposit in Transit	9/29/2023	\$ 41,513.68	bank 10/2/2023	
		1 Deposit in Transit	9/29/2023	\$ 203.89	bank 10/2/2023	
		1 Deposit in Transit	9/29/2023	\$ 1,393.72	bank 10/2/2023	
		1 Deposit in Transit	9/29/2023	\$ 4,886.48	bank 10/2/2023	
		1 Deposit in Transit	9/29/2023	\$ 973.66	bank 10/2/2023	
		1 Deposit in Transit	9/29/2023	\$ 1,343.75	bank 10/2/2023	
		1 Deposit in Transit	9/29/2023	\$ 1,154.01	bank 10/2/2023	
		2 Erroneous bounce	3/22/2023	\$ (1,650.82)	Unexplainably bounced by the Treasurer with no actual bounce.	
		3 Nonexistent Deposit	9/1/2023	\$ 7,287.99	Deposit appears on the books but not in the bank.	
		4 Deposit in wrong account	9/25/2023	\$ 300.00	bank 10/6/2023	
		1 Outstanding Checks		\$ (62,544.42)		\$ (12,242.51)
				\$ 21,032,588.78		\$ 21,032,588.78
				\$	(0.00)	

- 1 Timing differences
- 2 On March 22, 2023, Mark Altom bounced a payment of \$1,650.82 (Deposit #338493 and Receipt #18531113) with no apparent actual bounce *MJE requested as per email from Mark* having occurred.
- 3 A Forte deposit for \$7,287.99 was created in Coretax on September 1, 2023 but no such deposit was made at the bank. *See attached*
- 4 On 9/22/23 an Assessor cash payment of \$300 was erroneously deposited into the 913 Davis County Operating account when it should have gone to the 616 Collector account. *Corrected on 10/5/23 upon receipt of approval. PTIF transfer.*

Attachment B

Item #3

"A Forte deposit for \$7,287.99 was created in Coretax on September 1, 2023 but no such deposit was made at the bank."

Bill To Last/First Name: [REDACTED] Company Name: [REDACTED] Address: [REDACTED] City, State/Postal Code: [REDACTED] Phone: [REDACTED] Email Address: [REDACTED] Consumer ID: [REDACTED]	Ship To Last First Name: N/A Company Name: N/A Address: N/A City/State/Postal Code: N/A
Order Order ID: 06-193-0300 Wallet ID: N/A Field 1: N/A Field 2: N/A Field 3: N/A Field 4: N/A	Payment TRN: 124300754 Account #: 9701 Check #: N/A Type: C Entry Class Code: WEB Amount: \$ 7287.99 Service Fees: \$ 0.00 Sales Tax: \$ 0.00 From Card: No Total Amount: \$ 7287.99 Date: 20230901 9:02 AM PDT Entered By: BMIPay2

Detail Transaction ID: 77db322a-fced-404a-99e1-87ddd5f53a9e Status: PENDING Transaction Type: Check Sale(20) Response Description: APPROVED IP Address: 174.230.202.157 Source: Billpay_V2 Settlement Date: 09/22/2023		Response Type: A Response Code: A01 Verify Result: POS P70 UNLIDATED Auth Code: S1564613 Settlement Result: S01	
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None

Owner's Name	Serial #	BN Number	Unique BN ID	Payme
[REDACTED]	[REDACTED]	7759274	2022-061930300	7287.9

This Forte payment is part of deposit 356833 on 3/22/23 for \$20,228.11, which settled at the bank on 3/23/23. This is for parcel 06-193-0300.

CoreTax receipt ID 18529291 created on 3/21/23 was cancelled/bounced on 8/29/23 by Mark, referencing a *Problem with Forte processing 3/21/2023*.

[REDACTED] created a payment entry on 8/29/23 referencing *FORTE FILE ERROR REF# 18529291*. This is deposit 469 and receipt ID 18733264.

Additional details on \$7,287.99
Deposit #469, 8/29/2023

At the end of the business day on March 20, 2023 RealTax created the file to upload to the Forte portal to pay taxes. Since this file is for payments that will be processed for payments received the following business day, the interest in the file is for the following business day. Parcel 06-193-0300 had a balance of tax due as of 3/21/2023 of \$7,287.99. This included 2021 tax balance of \$4,075.62 and 2022 tax balance of \$3,212.37. When this payment was processed on 3/22/2023 RealTax posted the payment in error and put the entire payment in HOLD. (See EXHIBIT 1) Then Mark Altom attempted to correct the error by transferring the HOLD to tax. However, \$3,196.58 was all that was transferred from HOLD and paid the following to 2022 only:

Tax	\$3,053.33	
Interest	66.92	
Penalty	<u>76.33</u>	NOTE: penalty for 2021, not 2022 but was applied to 2022
	<u>\$3,196.58</u>	Total transfer

The remainder of the payment of \$4,091.41 remained in HOLD. This should have been applied to the remaining balance of \$15.79 Penalty on 2022, 2021 tax of \$3,684.82, 2021 interest \$314.47 and 2021 penalty of \$76.33.

This originally looked like a RealTax file creating error, but there was not an error in RealTax for the file creation. However, there was an error by RealTax when the payment was uploaded from the Forte file on 3/22/2023 and RealTax put the payment into HOLD. Mark Altom did not correct the HOLD error correctly.

This error was revisited on 8/29/2023. Mark Altom made an error when he voided the original receipt, receipt number I008029864 (in RealTax) that was receipt number 18529291 (in CoreTax). Mark then directed [REDACTED] in his office to post the payments to parcel [REDACTED] as they were originally received on 3/22/2023, to offset the VOID done in error on the March 21, 2023 payment. Because of the voiding error, CoreTax accrued additional interest, which was adjusted off. This was not a fraudulent receipt since it is offset by the actual receipt received from Forte in their settlement on March 22, 2023. (See EXHIBIT 2).

Attachment C2

The correct method of correcting this error would have been to correct the error in March 2023, but was not. The other correct method of correcting the error in CoreTax was to transfer the receipt instead of voiding it. We are learning the new CoreTax system.

The other problem is the void was not sent to upload to MUNIS. [REDACTED] is working on this. As soon as the void is recorded in MUNIS, the transaction will balance.

Additionally, the change that will be implemented in CoreTax (likely this week) that will not allow voids to transactions (process was called cancel/bounce in RealTax) after 60 days, and the control in CoreTax for the Auditor staff to authorize changes after 60 days will both create better controls in the CoreTax system.

Attachment C3

Exhibit 1

RealTax history of payments

■ Tax bill payments

Exit

Exit Detail Print Print to PDF

Parcel ID:

Receipts for this parcel ID XXXXXXXXXX

Call Date	Receipt#	Receipt ID	Status	Type	Amount - PDF	Amount	Refunds	Paid by
03/22/2023	TRANSFER	18529304	ON DEPOSIT	TAX	3,158.56	00	00	TRANSFER FROM HOLD
03/22/2023	TRANSFER	18529304	ON DEPOSIT	HOLD	-3,158.56	.00	00	TRANSFER FROM HOLD
03/21/2023	TRANSFER	18529281	ON DEPOSIT	HOLD	3,158.56	3,158.56	00	Folio - Glenn Gebble
04/13/2021	TRANSFER	17503740	ON DEPOSIT	TAX	27.05	00	00	TRANSFER FROM HOLD
04/13/2021	TRANSFER	17503740	ON DEPOSIT	HOLD	-27.05	00	00	TRANSFER FROM HOLD
04/13/2021	TRANSFER	17503739	ON DEPOSIT	HOLD	27.05	27.05	00	TRANSFER TO HOLD
04/13/2021	TRANSFER	17503739	ON DEPOSIT	TAX	-27.05	00	00	TRANSFER TO HOLD

Settlement Authority Log #5 (Civ.04)
 TRAVIS CO HT TAX WEBER 12482002
 Worksheet 03/21/23 2023

Received (Mountain)	Method	First Name	Last Name	Phone #	Auth Code	Principal	Amount	Owner's Name	Serial #
03/21/23 10:11	ECHK				51487137	\$8,729.57	\$8,729.57		
03/21/23 12:05	ECHK				51511256	\$3,406.25	\$3,406.25		
03/21/23 14:31	ECHK				51497830	\$16.85	\$16.85		
03/21/23 14:33	ECHK				51536340	\$1,115.93	\$1,115.93		
03/21/23 14:35	ECHK				51517240	\$1,116.76	\$1,116.76		
03/21/23 15:47	ECHK				51580225	\$1,175.00	\$1,175.00		

Method	Quantity	Principal	Amount
ECHK	7	\$17,848.35	\$17,848.35
TOTAL	7	\$17,848.35	\$17,848.35

Exhibit 2

Attachment D- Internal Auditor Questions

Why was the transaction that settled on 3/22/2023 canceled/bounced 5 months later?

The transaction on 3/22/2023 was canceled in error by Mark Altom. This was the time the Treasurer's office was dealing with a number of transactions that were related to the data migration discrepancies.

Initially, this appeared to be an error by RealTax in the creation of the Forte file. However, further research shows there was not an error in the Forte file but there was an error by RealTax when the entire payment of

\$7,287.99 processed to HOLD instead of to the balances due for 2021 and 2022. When Mark Altom found the error on 3/22/2023 he transferred from HOLD to pay 2022 taxes, but failed to take the remaining HOLD of \$4,091.41 to 2021 tax balance.

The reason for the bounce represented by [REDACTED] was a Forte Error, what was the nature of the error?

See above. Also, Mark Altom recalled, as initially thought, that it was a Forte File error. However, as shown above it was a RealTax error when RealTax put the payment in HOLD.

What documentation was used (such as notification from the bank) to justify use of cancel/Bounce?

As stated above, the cancel/bounce was done in error by Mark Altom. There was still a balance that went from HOLD in RealTax to Parked in CoreTax in the amount of \$4,091.41.

Why did [REDACTED] create a Fraudulent Receipt dated 8/29/2023 (Receipt without tender)?

Note: Receipt without tender is a better description than Fraudulent Receipt. As shown below, there was no fraud because the funds settled in the bank for the entire \$7,287.99 on 3/22/2023 and was canceled/bounced in error.

[REDACTED] was directed by Mark Altom to create the payment and the deposit to offset the error of the cancel/bounce of the 3/21/2023 transaction.

Please see the attached for additional information and documentation of the Receipt of payment from Forte, RealTax payment history and Settlement from Forte.

Attachment E

NOTE: [REDACTED] informed me Monday afternoon that there has been discussion on this matter between Information Systems department staff and Auditor staff. There has apparently been a recommendation to have the Auditor staff enter a Manual Journal entry (MJE) to balance this transaction. I support a MJE, if that is the opinion of the Auditor staff.

Mark Altom

Email stream regarding \$1,650.82 outstanding bank reconciliation since March 2023:

Treasurer Explanation 1, per Treasurer Altom to [REDACTED] October 16, 2023:

Receipt ID #18531113 on parcel 03-016-0128 was cancel/bounced on 3/22/2023. It appears this cancel/bounce was done in error. However, since the cancel bounce put \$1,650.82 in HOLD and this amount was transferred from HOLD back onto the same parcel 03-016-0128 the same day, with Receipt ID#18531114 3/22/2023, this transfer from HOLD to the parcel cleared out the amount in HOLD and balanced the transactions out.

See attached history.

It appears this should no longer be a reconciling item on the Collector bank account.

[REDACTED] Reply 1:

Mark,

As of September 30, 2023, this had not been corrected as evidenced by the fact that it appears on the reconciliation. If you have corrected it in the month of October then it will not appear on the next reconciliation.

Treasurer Explanation 2:

I believe this was corrected on 3/22/2023, the same day as the cancel/bounce and should not have been on the reconciliation.

Per the screenshot below, on 3/22/2023 there was a Cancelled/Bounce transaction, Receipt ID 18531113. Then, that same day There was a transfer from HOLD, Receipt ID 18531114 that paid the tax. This transaction offsets the cancel/bounce. IF the HOLD had not been transferred to the tax (for 2015) there would still be a balance due. There is no balance due.

Auditor Reply 1:

Mark,

We have just spent an hour and a half researching this item and the explanation provided does not match our discovery. I would recommend the group meet so that your office can understand the impact of the adjustments on 3-22-2023 and what will be required so that this reconciling item can be resolved. I will ask [REDACTED] to look for a time that all of us can sit down

Treasurer Reply 1:

Curtis,

I have put together a more detailed history of this issue in the two attached documents. The first attachment shows a more detailed history of the transaction, including other notes from RealTax that [REDACTED] made in the LOG. It also includes a recommendation from me for a Manual Journal Entry. The second document shows two pages from the November 2015 Collector bank account statement and a history of the payments from RealTax. Some of the problems with this issue may have been system problems in RealTax. However, I am hopeful and confident these types of problems should not be in the new CoreTax computer system.

Let me know if you have any questions.

Attachment F2

Auditor Reply 2:

Mark,

Just to make sure I understand, the explanation you emailed Tuesday at 1:00 pm and then again at 2:34 pm stating that this item should not have been on the reconciliation was incorrect. After reviewing the work of the Auditor's Office and Information Systems, you would now like to use the attached documents as backup for an MJE to correct the reconciling issue from March 22, 2023? Is this correct?

Treasurer Reply 2:

Curtis,

That is correct. I understand now that this item was correctly listed as a reconciling item by the Auditor staff.

I hope my explanation and request would justify the MJE.

See Treasurer attached documents on next two pages.

Attachment GI

Jonathan made a note on 9/2/2017 to not refund the amount in HOLD.

Exit Retrieve Search Parcel ID: 2023

03-016-0128 2023 000000 7823550

Name [REDACTED] District 3
 Mail [REDACTED] Nbrhd code
 Situs [REDACTED]
 Legal [REDACTED] Acres: 17500 Valid: 01/01/1981 to NOW
 Economic Area: 003

Delinquent? N Equalized N Privacy? N Exempt Status: TAXED
 Tax Val: 241,451 MKT Val: 439,000 241,451 439,000

9/28/17 jcl - see LOG - DO NOT REFUND duplicate paid 2015 prmt or CK #46315!!!

Post Appeal Market Value:

Charges Show: Year charges All years Receipts Refunds

Amount	Issue Date	Check #	Name/Addr
1,650.82	11/16/2015	46315	[REDACTED]

*Check voided. Refund has not been re-issued or un-refunded.

Jonathan made a more detailed note in the LOG recalling what had happened. See below.

Log/Note

Exit Save Delete

09/28/2017 JONATHAN LEE PARCEL 0 NOTE 03-01

After researching and remembering hard... [REDACTED] made duplicate payment in 2015 and placed a stop on the second payment to the county. We had already issued the check and sent it in the mail to her by the time she called in to say she stopped payment on the duplicate check so we voided the check and placed stop payment on it.

Now she called in sept 28, 2017 saying she found the check #46315 in her drawer. I put another stop payment on it today at WFB to make sure it doesn't clear.

See PDF copies of the bank statement for November 2015. There was a returned item for one of the checks that we received that had a stop payment on it. We cannot go back that far to see which check that was received for payment had the stop payment on it. Before Jonathan was informed of the stop payment on the check received he refunded the second payment with Collector check #46315. However, as shown on the top screenshot and the bank statement, Jonathan put a stop payment on this check. He also voided the check in the FMS system. This process of voiding the check would have put \$1,650.82 in HOLD. It appears he failed to cancel/bounce the check that had the stop payment on it. It appears this failure to cancel/bounce this check, as it should have been done in November 2015, was done by Mark Atom on 3/22/2023. This should have been found in the reconciliation process for the November 2015 Collector bank statement, but was not. In hind sight, if the cancel/bounce process would have been done correctly by the Treasurer

Attachment G2

staff in November 2015 AND the HOLD amount that was on the parcel from November 2015 to March 2023 would have been applied in November 2015 there would not have been the differences.

I recommend Davis County enter a Manual Journal Entry for \$1,650.82 to the General Ledger to balance the General Ledger to the Collector bank account.

A handwritten signature in black ink that reads "Mark Altom". The signature is written in a cursive style with a horizontal line extending from the end of the name.

Mark Altom
Treasurer

WELLS FARGO BANK, NA
 ACCOUNT: 1270800616 BANK: 00182
 STATEMENT OF ACCOUNT
 PERIOD: 10-31-15 TO 11-30-15
 PRINTED: 12-03-15 PAGE 15

REFERENCE	POSTED	AS/OF	AMOUNT	TRANSACTION DESCRIPTION
	11-02-15		114.90	SUPERIOR PRESS PRINT CHRG NOV 02 J3215881DE00000 MOST POPULAR BEPOSTR SLIPST 1.0001 DE
	11-04-15		10,000,000.00	UTAH STATE TREAS MIXED 151102 1070 DAVIS COUNTY-COLLECTOR0R5
	11-05-15		1,419.87	FORTE 148503 151109 +1.469.675.9920DAVIS CO UT TAX WEB1330903620 +1.469.675.9920 OR7
	11-05-15		973.73	RETURN ITEM CHARGE ACH-ARC AZ 151105
	11-05-15		1,189.18	RETURN ITEM CHARGE ACH-ARC AZ 151105
	11-05-15		5,000,000.00	UTAH STATE TREAS MIXED 151104 1070 DAVIS COUNTY-COLLECTOR0R7
	11-06-15		1,325.86	FORTE 148503 151105 +1.469.675.9920DAVIS CO UT TAX WEB1330903620 +1.469.675.9920 OR8
	11-06-15		2,352.14	RETURN ITEM CHARGE - PAPER AZ 151106
	11-06-15		6,343.66	RETURN ITEM CHARGE - PAPER AZ 151106
	11-09-15		626.87	PROOF-ADJ CHECK LISTED NOT ENCLOSED
	11-10-15		1,272.59	FORTE 148503 151109 +1.469.675.9920DAVIS CO UT TAX WEB1330903620 +1.469.675.9920 OR5
	11-10-15		1,495.69	RETURN ITEM CHARGE ACH-ARC AZ 151110
	11-10-15		5,000,000.00	UTAH STATE TREAS MIXED 151109 1070 DAVIS COUNTY-COLLECTOR0R4
	11-12-15		10.25	ACH DIRECT INC. ACH FEES 151110 4325589 ACH DIRECT FED PAY5330903620 4325589 OR8
	11-12-15		261.25	ACH DIRECT INC. ACH FEES 151110 4325768 ACH DIRECT FED PAY5330903620 4325768 OR9
	11-12-15		1,944.05	RETURN ITEM CHARGE - PAPER AZ 151112
	11-12-15		2,415.45	FORTE 148503 151110 +1.469.675.9920DAVIS CO UT TAX WEB1330903620 +1.469.675.9920 OR4
	11-12-15		2,745.16	RETURN ITEM CHARGE ACH-ARC AZ 151112
	11-15-15		1,469.675	RETURN ITEM CHARGE - PAPER AZ 151114
	11-17-15		1,000,000.00	UTAH STATE TREAS MIXED 151116 1070 DAVIS COUNTY-COLLECTOR0R6
	11-18-15		1,463.35	RETURN ITEM CHARGE - PAPER AZ 151118
	11-18-15		7,333.61	FORTE 148503 151117 +1.469.675.9920DAVIS CO UT TAX WEB1330903620 +1.469.675.9920 OR3
	11-19-15		1,813.59	FORTE 148503 151118 +1.469.675.9920DAVIS CO UT TAX WEB1330903620 +1.469.675.9920 OR3
	11-19-15		2,313.56	RETURN ITEM CHARGE ACH-ARC AZ 151119
	11-19-15		2,423.49	FORTE 148503 151118 +1.469.675.9920DAVIS CO UT TAX WEB1330903620 +1.469.675.9920 OR4
	11-19-15		2,860.55	FORTE 148516 151118 +1.469.675.9920DAVIS CO UT TAX WEB1330903620 +1.469.675.9920 OR7
	11-20-15		1,994.82	RETURN ITEM CHARGE ACH-ARC AZ 151120
	11-20-15		10,000,000.00	UTAH STATE TREAS MIXED 151119 1070 DAVIS COUNTY-COLLECTOR0R3
	11-20-15		30,000,000.00	UTAH STATE TREAS MIXED 151119 1070 DAVIS COUNTY-COLLECTOR0R2
	11-23-15		1,756.02	RETURN ITEM CHARGE ACH-ARC AZ 151123
	11-24-15		19,292.58	FORTE 148503 151123 +1.469.675.9920DAVIS CO UT TAX WEB1330903620 +1.469.675.9920 OR3
	11-25-15		15,000,000.00	UTAH STATE TREAS MIXED 151124 1070 DAVIS COUNTY-COLLECTOR0R5
	11-27-15		2,228.10	PROOF-ADJ NON NEGOTIABLE ITEM
	11-30-15		1,639.47	RETURN ITEM CHARGE ACH-ARC AZ 151130
	11-30-15		194,696.27	ACH ORIGINATION - DAVIS COUNTY - FILE 1876000297 COID 28760002972876000297 FILE 1876000297 OS1
35			96,265,947.05	TOTAL OTHER DEBITS

WELLS FARGO BANK, NA
 ACCOUNT: 1270800616 BANK: 00182
 STATEMENT OF ACCOUNT
 UNPAID CHECKS REPORT
 PRINTED: 12-03-15 PAGE 2
 PERIOD: 10-31-15 TO 11-30-15

SERIAL	ISSUE	STOP	AMOUNT	CODE	OPTIONAL INFO	SERIAL	ISSUE	STOP	AMOUNT	CODE	OPTIONAL INFO
46288	11-10-15		125.50	0		46353	11-24-15		2,150.81	0	
46289	11-10-15		181.98	0		46354	11-24-15		1,042.92	0	
46290	11-10-15		111.04	0		46355	11-24-15		1,115.30	0	
46292	11-10-15		241.22	0		46356	11-24-15		775.88	0	
46306	11-13-15		127.44	0		46357	11-24-15		1,264.45	0	
46311	11-16-15		200.00	0		46358	11-24-15		1,805.66	0	
46314	11-16-15		157.00	0		46359	11-24-15		907.01	0	
46317	11-16-15		174.61	0		46360	11-24-15		1,680.00	0	
46318	11-16-15		238.00	0		46361	11-24-15		1,815.79	0	
46327	11-16-15		2,331.91	0		46362	11-24-15		730.32	0	
46328	11-16-15		30,494.63	0		46363	11-24-15		880.51	0	
46329	11-16-15		4,312.25	0		46368	11-25-15		347.31	0	
46330	11-16-15		1,845.50	0		46369	11-25-15		150.74	0	
46336	11-18-15		1,935.00	0		46377	11-25-15		100.55	0	
46337	11-18-15		30,110.25	0		46278	11-25-15		67.91	0	
46338	11-18-15		85.70	0		46379	11-25-15		106.59	0	
46339	11-18-15		1,324.16	0		46380	11-25-15		400.00	0	
46342	11-19-15		353.15	0		46381	11-25-15		2,287.99	0	
46343	11-19-15		274.22	0		46382	11-25-15		1,173.95	0	
46345	11-20-15		250.88	0		46385	11-25-15		329.06	0	
46348	11-24-15		1,593.15	0		46386	11-25-15		20,987.20	0	
46350	11-24-15		300.00	0		46387	11-25-15		300.00	0	
46351	11-24-15		78.54	0		46388	11-25-15		150.00	0	
46352	11-24-15		2,201.14	0		46389	11-30-15		1,580.74	0	
115			138,498.28		TOTAL OUTSTANDINGS						
14			10,550.92		TOTAL CANCELS & VOIDS						
8			6,521.54		TOTAL STOP PAYMENTS						

Coll Date	Receipt#	Receipt ID	Status	Type	Amount	Entered	Refunded	Paid by
03/22/23	TRANSFER	1853114	ON DEPOSIT	TAX	1,650.82			TRANSFER FROM HOLD
03/22/23	TRANSFER	1853114	ON DEPOSIT	HOLD	-1,650.82			TRANSFER FROM HOLD
03/22/23	CANCEL	1853113	CANCELLED	TAX	-1,650.82			CANCEL RECEIPT#0005173810
11/22/22	0007909476	18389773	ON DEPOSIT	TAX	2,720.79			CHASE
12/07/21	0007518174	17903693	ON DEPOSIT	TAX	2,338.57			JPMORGAN CHASE BANK NA
11/12/20	1007067079	17276501	ON DEPOSIT	TAX	2,068.53			
12/02/19	0006697163	16846569	ON DEPOSIT	TAX	2,101.79			
10/31/18	0006272665	16230201	ON DEPOSIT	TAX	1,943.49			
10/31/17	1005890844	15727133	ON DEPOSIT	TAX	1,760.56			
11/12/16	1005540202	15278965	ON DEPOSIT	TAX	1,679.51			
11/13/15	0005175623	14782692	ON DEPOSIT	HOLD	1,650.82	1,650.82	1,650.82	
11/10/15	0005173810	14779230	CANCELLED	TAX	-1,650.82	1,650.82	1,650.82	
10/30/14	0004713193	14218226	ON DEPOSIT	TAX	1,771.17			
11/15/13	0004340857	13785860	ON DEPOSIT	TAX	1,589.70			
11/16/12	0003919460	13291730	ON DEPOSIT	TAX	1,593.88			
11/28/11	0003541325	12841928	ON DEPOSIT	TAX	1,573.15			
11/23/10	1003130506	12355707	ON DEPOSIT	TAX	1,488.22			
11/19/09	0002691347	11826671	ON DEPOSIT	TAX	1,424.68			
11/07/08	0002269019	11325669	ON DEPOSIT	TAX	1,417.56			
11/20/07	0001896608	10870942	ON DEPOSIT	TAX	1,319.99			
11/27/06	0001554602	9546902	ON DEPOSIT	TAX	1,146.43			
11/29/05	0001482102	9442430	ON DEPOSIT	TAX	1,101.19			
11/22/04	0001367026	9290097	ON DEPOSIT	TAX	1,070.34			
11/05/03	0001246474	9158711	ON DEPOSIT	TAX	1,062.60			
12/02/02	0001229886	9107796	ON DEPOSIT	TAX	1,021.26			
11/27/01	0001140481	1601681	ON DEPOSIT	TAX	1,019.04			
11/11/00	0001082302	1462219	ON DEPOSIT	TAX	1,035.09			
11/28/99	0001012370	1399650	ON DEPOSIT	TAX	999.32			
11/12/98	0000486850	1269162	ON DEPOSIT	TAX	1,006.16			
11/10/97	0000428236	1178646	ON DEPOSIT	TAX	1,015.61			
11/13/96	0000378826	1102381	ON DEPOSIT	TAX	907.89			
11/13/95	0000327060	1026823	ON DEPOSIT	TAX	836.27			
11/17/94	0000280784	957926	ON DEPOSIT	TAX	781.72			
11/17/93	0000232112	10143747	ON DEPOSIT	TAX	780.25			
11/12/92	0000182056	10107843	ON DEPOSIT	TAX	744.24			
11/24/91	0000141951	10027952	ON DEPOSIT	TAX	742.61			
11/24/90	0000088334	10261593	ON DEPOSIT	TAX	692.34			

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